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NEW JERSEY STATE
BOARD OF ACCOUNTANCY

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NOVEMBER 17, 2005

FILED

STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION
OR REVOCATION OF THE LICENSE OF

Administrative Action

LOUIS J. GARTZ, P.A.

License No. 20CP00278300

**FINAL ORDER
OF DISCIPLINE**

TO PRACTICE ACCOUNTANCY IN THE
STATE OF NEW JERSEY

This matter was opened to the New Jersey State Board of Accountancy (Board) upon receipt of information which the Board has reviewed and on which the following findings of fact and conclusions of law are made.

FINDINGS OF FACT

1. Respondent is a licensed (inactive) public accountant in the State of New Jersey and has been a licensee at all times relevant hereto.

2. On March 16, 2005 Respondent entered a plea of guilty to a one count Information charging him with bribery of a public official, in violation of 18 U.S.C. §§ 666(a)(2) and 2, for the

purpose of influencing governmental action in or about 1998 through 2001.

CONCLUSIONS OF LAW

1. The above guilty plea provides grounds for the revocation of his licence to practice accountancy in the State of New Jersey pursuant to N.J.S.A. 45:1-21(f) in that the conviction is one of moral turpitude and/or reflects adversely to the practice of accountancy.

DISCUSSION

Based on the foregoing findings and conclusions, a Provisional Order of Discipline revoking Respondent's license to practice accountancy in the State of New Jersey was entered on July 28, 2005, and a copy was forwarded to Respondent's last known address by means of both regular and certified mail. The Provisional Order was subject to finalization by the Board at 5:00 p.m. on the 30th business day following entry unless Respondent requested a modification or dismissal of the stated Findings of Fact or Conclusions of Law by submitting a written request for reasons why said findings and conclusions should be modified or dismissed and submitting any and all documents or other written evidence supporting Respondent's request for consideration and reasons therefor.

Although the record reflects that the Provisional Order was served upon Respondent, no response has been received to date. On

July 28, 2005, the Provisional Order was sent to Respondent at his address of record at 559 Carlisle Lane, Smithville, New Jersey 08201 by regular and certified mail (return receipt requested). The regular mail was never returned to the Board as undeliverable and the certified mail green card was signed on or about August 1, 2005, by E.A. Gartz. Accordingly the Board considered the matter, determined that further proceedings were not necessary and the Provisional Order should be made final.

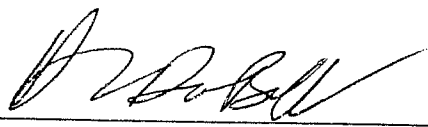
IT IS THEREFORE on this 17th day of November , 2005,

ORDERED that:

1. Respondent's (inactive) license to practice accountancy in the State of New Jersey be and hereby is revoked.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: _____


Andrew DuBoff, C.P.A.
Board President